

**DISTRICT ATTORNEY OF THE  
FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND  
VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED  
GOVERNMENT OF LAFAYETTE, LOUISIANA  
FINANCIAL REPORT AND  
SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2013**

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## INDEPENDENT AUDITORS' REPORT

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To the Honorable Michael Harson  
District Attorney of the Fifteenth  
Judicial District  
Parishes of Acadia, Lafayette, and  
Vermilion, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the remaining fund information of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, a component unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended December 31, 2013, and the related notes to the financial statements which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the remaining fund information of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, a component unit of the Consolidated Government of Lafayette, Louisiana, as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6 through 12 and 37 through 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2014, on our consideration of the District Attorney of the Fifteenth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Fifteenth Judicial District's internal control over financial reporting and compliance.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,  
DUPUIS & HUTCHINSON, L.L.C.  
Certified Public Accountants

Lafayette, Louisiana  
June 6, 2014

## **DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2013**

Within this section of the District Attorney's annual financial report, the District Attorney is pleased to provide this narrative discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2013. Please read it in conjunction with the District Attorney's financial statements, which follow this section.

#### **FINANCIAL HIGHLIGHTS**

The District Attorney's assets exceeded its liabilities by \$2,407,070 (net position) for the fiscal year reported.

Total net position is comprised of the following:

1. Invested in Capital Assets of \$59,184 includes equipment, furniture and fixtures, and vehicles, net of accumulated depreciation. The District Attorney has no debt associated with the capital assets.
2. Unrestricted net position of \$2,347,886 representing the portion available to maintain the District Attorney's continuing obligations to the citizens and creditors.

The District Attorney's governmental funds reported total ending fund balance of \$2,347,886 which is a decrease of \$495,719 from the previous year's balance of \$2,843,605. The fund balance has a nonspendable component for prepaid insurance, a restricted component for special revenue funds and an unassigned component in the current year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$808,477, which is a 2.61 percent increase over the prior year. This represents an increase in General Fund unassigned fund balance of \$20,566.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This report consists of four parts-management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents other supplementary information. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements, which include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the District Attorney as a whole and present a longer-term view of the District Attorney's finances. The remaining statements are fund financial statements that focus on individual parts of the District Attorney government, reporting the District Attorney's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
  - Fiduciary funds are reported in the fund financial statements and provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong. The District Attorney only reports agency funds.

# DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2013

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

Figure A-1 Major Features of District Attorney's Government and Fund Financial Statements			
	Fund Statements		
	Government-Wide Statements	Governmental Funds	Fiduciary Funds- Agency Funds
Scope	Entire District Attorney government (except fiduciary funds)	The activities of the District Attorney that are not proprietary or fiduciary, such as judiciary activities	Instances in which the District Attorney is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statements of Assets and Liabilities</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the District Attorney's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid



## **DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2013**

#### **Government-Wide Statements**

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net position and how it has changed. Net position (the difference between the District Attorney's assets and liabilities) is one way to measure the District Attorney's financial health, or position.

- Over time, increases or decreases in the District Attorney's net position is an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the District Attorney you need to consider additional financial factors such as changes in the finances of the State of Louisiana and the related parishes.

The government-wide financial statements of the District Attorney consist of:

- Governmental activities - all of the District Attorney's basic services are included here, such as the judiciary and general administration.

The government-wide financial statements are presented on pages 14 and 15 of this report.

#### **Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District Attorney uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District Attorney's most significant funds rather than the District Attorney as a whole.

The District Attorney has two kinds of funds:

- Governmental Funds - Most of the District Attorney's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

The basic governmental fund financial statements are presented on pages 17 - 20 of this report.

- Fiduciary funds – The District Attorney is the trustee, or Fiduciary, for assets that are received and held in trust for other governmental agencies. The largest of these trust agreements is for collecting and disbursing forfeiture funds. These assets are reported separate from other financial statements, as these funds are not available to the District Attorney to finance his operations.

The basic agency fund financial statement is presented on page 21 of this report.

# DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2013

### Notes to the Basic Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 22 of this report.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District Attorney's budget presentations. Budgetary comparison statements are included as "required supplementary information" for each major governmental fund. These statements demonstrate compliance with the District Attorney's adopted and final revised budgets. Required supplementary information can be found on pages 37 through 41 of this report.

In addition, details of the individual agency funds are presented as supplementary information and can be found on page 44 of this report.

### FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the District Attorney, assets exceeded liabilities by \$2,407,070 as of December 31, 2013.

**Net Position.** The District Attorney's combined net position is \$2,407,070 at December 31, 2013. (See Table A-1)

**Table A-1**  
**District Attorney's Net Position**

	Governmental Activities	
	2013	2012
Current and Other Assets	\$ 2,911,917	\$ 3,445,538
Capital Assets	59,184	38,621
Total Assets	<u>\$ 2,971,101</u>	<u>\$ 3,484,159</u>
Current Liabilities	\$ 564,031	\$ 601,933
Noncurrent Liabilities	-	-
Total Liabilities	<u>\$ 564,031</u>	<u>\$ 601,933</u>
Net Position		
Invested in Capital Assets	\$ 59,184	\$ 38,621
Unrestricted	2,347,886	2,843,605
Total Net Position	<u>\$ 2,407,070</u>	<u>\$ 2,882,226</u>

The District Attorney continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 5.16, which is a decrease from the prior year when the current ratio was 5.72.

# DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2013

As of December 31, 2013, the District Attorney reported positive balances in all categories of net position for the government as a whole. The same held true for the prior fiscal year. Unassigned net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased by \$20,566.

**Changes in Net Position.** The District Attorney's total revenues are \$3,382,726 for 2013 as compared to \$3,675,476 for 2012 (See Table A-2). This is a 7.96 percent decrease. The decrease is due to a decrease in charges for services and operating grants. Approximately 74 percent of the District Attorney's revenue comes from charges for services.

The total cost of all programs and services is \$3,857,882 for 2013 as compared to \$3,637,107 for 2012. This represents a 6.07 percent increase over the prior year. The District Attorney's expenses cover all services performed by its office.

**Table A-2**  
**Summary of Changes in Net Position**

	Governmental Activities	
	2013	2012
Revenues		
Program Revenues:		
Charges for Services	\$ 2,496,532	\$ 2,626,604
Operating Grants	875,153	1,037,825
Other	11,041	11,047
Total Revenues	3,382,726	3,675,476
Expenses		
General Government - Judiciary	3,857,882	3,637,107
Total Expenses	3,857,882	3,637,107
Increase(Decrease) in Net Position	(475,156)	38,369
Beginning Net Position	2,882,226	2,843,857
Ending Net Position	\$ 2,407,070	\$ 2,882,226

## FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

### Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$2,347,886, of which \$10,673 is nonspendable for prepaid expenses; \$1,528,736 is restricted for purposes of the Special Revenue Funds and the remaining \$808,477 as unassigned indicating availability for continuing activities of the General Fund.

## **DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2013**

#### **MAJOR GOVERNMENTAL FUNDS**

The General Fund is the primary operating fund of the District Attorney and is the largest source of day-to-day service delivery. The General Fund's fund balance increased from the prior year by \$26,666. In fiscal year ended December 31, 2012, fund balance decreased \$101,366. The difference can be attributed to a decrease in overall operating expenditures from 2012 of \$88,360. The decrease is attributed to decreases in all categories of expenditure with the exception of materials and supplies and capital outlay which increased over the prior year. Revenues decreased from 2012 by \$120,741. Finally, inter-fund transfers increased \$160,413 in the current year as compared to 2012.

The District Attorney has four special revenue funds: Pre-Trial Diversion, Title IV, Worthless Check Collection Fees and Zoned Area Protection. Each of these is reported as a major fund except for Zoned Area Protection for the year ended December 31, 2013. Combined special revenue funds revenues decreased by \$172,009 from the previous year with expenditures increasing by \$337,076.

#### **Budgetary Highlights**

Over the course of the year, the District Attorney revised the budget only once. This budget amendment falls into the category that includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in November 2012). In addition, the amendment included several increases in revenues and appropriations to prevent budget overruns.

The budgeted revenues for the General Fund showed a decrease from the previous year due to the projected decrease in commissions on fines and forfeitures as discussed above as well as a decrease in grant revenues. Budgeted expenditures increased due to expected increases in payroll and related benefits, operating services and materials and supplies, as well as disbursements relating to pass through grant funds.

Special Revenue Funds budgets showed increases from the prior year budgets reflecting an anticipated increase in commissions on fines and forfeitures and a related increase in expenditures.

## DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2013

#### CAPITAL ASSETS

At the end of 2013, the District Attorney's investment in capital assets, net of accumulated depreciation was \$59,184. (See Table A-3).

**Table A-3**  
**District Attorney's Capital Assets**

	Governmental Activities	
	2013	2012
Depreciable Assets:		
Equipment	\$ 382,484	\$ 382,484
Furniture and Fixtures	101,373	97,212
Vehicles	33,637	33,868
Courthouse Renovations	13,055	13,055
Total Depreciable Assets	530,549	526,619
Less: Accumulated Depreciation	471,365	487,998
Book Value - Depreciable Assets	\$ 59,184	\$ 38,621

The major additions to capital assets at December 31, 2013 were the additions of office equipment and office furniture. In addition, all fixed assets were reviewed in the current year and those that were no longer in service were removed from the capital assets records.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District Attorney is dependent on the State of Louisiana and three parishes he represents for its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current year's revenues. The budget for the 2014 fiscal year is approximately the same as the year 2013 budget.

#### CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact The Honorable Michael Harson, District Attorney, P.O. Box 3306, Lafayette, Louisiana 70502.

**GOVERNMENT WIDE FINANCIAL STATEMENTS (GWFS)**

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**STATEMENT OF NET POSITION  
DECEMBER 31, 2013**

**ASSETS**

Current Assets:

Cash and Interest-Bearing Deposits, including Time Deposits	\$ 2,405,592
Prepaid Expenses	10,673
Receivables	<u>495,652</u>

Total Current Assets	<u>2,911,917</u>
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Noncurrent Assets:

Property and Equipment (Net)	<u>59,184</u>
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TOTAL ASSETS	<u>\$ 2,971,101</u>
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**LIABILITIES AND NET POSITION**

**LIABILITIES**

Current Liabilities:

Accounts Payable	<u>\$ 564,031</u>
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Total Current Liabilities	<u>564,031</u>
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**NET POSITION**

Invested in Capital Assets	59,184
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Unrestricted	<u>2,347,886</u>
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TOTAL NET POSITION	<u>2,407,070</u>
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TOTAL LIABILITIES AND NET POSITION	<u>\$ 2,971,101</u>
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The Accompanying Notes are an Integral Part of the Basic Financial Statements.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
			Operating	Capital	Primary Government
	Expenses	Charges for	Grants and	Grants and	Governmental
		Services	Contributions	Contributions	Activities
<b>Governmental Activities</b>					
General Government - Judiciary	\$3,857,882	\$ 2,496,532	\$ 875,153	\$ -	\$ (486,197)
Total Governmental Activities	<u>3,857,882</u>	<u>2,496,532</u>	<u>875,153</u>	<u>-</u>	<u>(486,197)</u>
Total Primary Government	<u>\$3,857,882</u>	<u>\$ 2,496,532</u>	<u>\$ 875,153</u>	<u>\$ -</u>	<u>(486,197)</u>
General Revenues:					
Other General Revenues					<u>11,041</u>
Total General Revenues					<u>11,041</u>
Change in Net Position					(475,156)
Net Position-Beginning					<u>2,882,226</u>
Net Position-Ending					<u>\$ 2,407,070</u>

The Accompanying Notes are an Integral Part of the Basic Financial Statements.



## **FUND FINANCIAL STATEMENTS**

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA  
GOVERNMENTAL FUNDS**

**BALANCE SHEET  
DECEMBER 31, 2013**

		<u>SPECIAL REVENUE FUNDS</u>					<u>Total Governmental Funds</u>
		<u>General Fund</u>	<u>Pre-Trial Diversion</u>	<u>Title IV-D</u>	<u>Zoned Area Protection (Non-Major)</u>	<u>Worthless Check Collection Fees</u>	
<b>ASSETS</b>							
Cash	\$	-	\$ 33,649	\$ -	\$ 251,481	\$ 409,451	\$ 694,581
Interest Bearing Deposits		403,142	-	1,660	-	197,969	602,771
Time Deposits		612,170	-	496,070	-	-	1,108,240
Prepaid Expenses		6,100	2,359	2,214	-	-	10,673
Receivables:							
Fees		-	70,748	-	180,634	7,013	258,395
Grants-Louisiana Department of Social Services		-	-	183,093	-	-	183,093
Interest		746	-	78	-	-	824
Other		-	-	10,509	-	-	10,509
Commissions on Fines and Forfeitures		42,831	-	-	-	-	42,831
Total Assets		<u>\$ 1,064,989</u>	<u>\$ 106,756</u>	<u>\$ 693,624</u>	<u>\$ 432,115</u>	<u>\$ 614,433</u>	<u>\$ 2,911,917</u>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Accounts Payable	\$	250,412	36,721	89,731	6,370	180,797	564,031
Total Liabilities		<u>250,412</u>	<u>36,721</u>	<u>89,731</u>	<u>6,370</u>	<u>180,797</u>	<u>564,031</u>
Fund Balances:							
Nonspendable		6,100	2,359	2,214	-	-	10,673
Restricted		-	67,676	601,679	425,745	433,636	1,528,736
Unassigned		808,477	-	-	-	-	808,477
Total Fund Balances		<u>814,577</u>	<u>70,035</u>	<u>603,893</u>	<u>425,745</u>	<u>433,636</u>	<u>2,347,886</u>
Total Liabilities and Fund Equity		<u>\$ 1,064,989</u>	<u>\$ 106,756</u>	<u>\$ 693,624</u>	<u>\$ 432,115</u>	<u>\$ 614,433</u>	<u>\$ 2,911,917</u>

The Accompanying Notes are an Integral Part of the Basic Financial Statements.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2013**

Total Governmental Fund Balances	\$2,347,886
<i>Amounts reported for governmental activities in the Statement of Position Assets are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	<u>59,184</u>
<i>Net Position of Governmental Activities</i>	<u>\$2,407,070</u>

The Accompanying Notes are an Integral Part of the Basic Financial Statements.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA  
GOVERNMENTAL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>SPECIAL REVENUE FUNDS</u>					
	General Fund	Pre-Trial Diversion	Title IV-D	Zoned Area Protection (Non-Major)	Worthless Check Collection Fees	Total Governmental Funds
<b>Revenues:</b>						
Self Generated Fees, Services and Commissions	\$ 700,774	\$ 220,145	\$ -	\$ 104,546	\$ 1,471,067	\$ 2,496,532
Federal and State Grants	110,067	-	765,086	-	-	875,153
Other Revenues	7,423	-	3,266	-	352	11,041
Total Revenues	<u>818,264</u>	<u>220,145</u>	<u>768,352</u>	<u>104,546</u>	<u>1,471,419</u>	<u>3,382,726</u>
<b>Expenditures:</b>						
Current -						
General Government - Judicial:						
Personnel Services and Related Benefits	427,739	212,546	682,078	38,048	363,871	1,724,282
Operating Services	249,297	7,088	61,541	6,199	10,951	335,076
Materials and Supplies	229,958	150	21,265	21,113	10,543	283,029
Travel	39,676	975	2,674	2,591	6,399	52,315
Other	147,543	19,382	1,278	93,872	1,183,870	1,445,945
Capital Outlay -						
Vehicles and Equipment	37,798	-	-	-	-	37,798
Total Expenditures	<u>1,132,011</u>	<u>240,141</u>	<u>768,836</u>	<u>161,823</u>	<u>1,575,634</u>	<u>3,878,445</u>
Deficiency of Revenues over Expenditures	(313,747)	(19,996)	(484)	(57,277)	(104,215)	(495,719)
Other Financing Sources (Uses):						
Operating Transfers In	340,413	-	-	-	-	340,413
Operating Transfers Out	-	-	-	-	(340,413)	(340,413)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	26,666	(19,996)	(484)	(57,277)	(444,628)	(495,719)
Fund Balances, Beginning of Year	<u>787,911</u>	<u>90,031</u>	<u>604,377</u>	<u>483,022</u>	<u>878,264</u>	<u>2,843,605</u>
Fund Balances, End of Year	<u>\$ 814,577</u>	<u>\$ 70,035</u>	<u>\$ 603,893</u>	<u>\$ 425,745</u>	<u>\$ 433,636</u>	<u>\$ 2,347,886</u>

The Accompanying Notes are an Integral Part of the Basic Financial Statements.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Net Change in Fund Balances - Total Governmental Funds	\$ (495,719)
--------------------------------------------------------	--------------

*Amounts reported for governmental activities in the  
Statement of Activities are different because:*

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities, the cost of those  
assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which depreciation  
exceeded capital outlay in the current period.

20,563

<i>Change in Net Position of Governmental Activities</i>	<u>\$ (475,156)</u>
----------------------------------------------------------	---------------------

The Accompanying Notes are an Integral Part of the Basic Financial Statements.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Total Agency Funds
<b>ASSETS</b>	
Cash	\$ -
Interest Bearing Deposits	1,025,787
Due From Other Agencies	<u>132,744</u>
Total Assets	<u>\$ 1,158,531</u>
<b>LIABILITIES</b>	
Due to Governmental Agencies and Others	<u>\$ 1,158,531</u>
Total Liabilities	<u>\$ 1,158,531</u>

The Accompanying Notes are an Integral Part of the Basic Financial Statements.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana (District Attorney) has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Fifteenth Judicial District encompasses the parishes of Acadia, Lafayette, and Vermilion, Louisiana.

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) of the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

**1. Financial Reporting Entity**

These financial statements only include funds, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of one of the Parish Governments located within the Fifteenth Judicial District. The District Attorney is fiscally dependent on the Parish Government since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Governments and in addition, the Parish Governments also pay salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Fifteenth Judicial District is a part of the district court system of the State of Louisiana. However, the State statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Governments as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

**2. Basic Financial Statements - Government-Wide Statements**

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District Attorney's Judiciary and general administrative services are classified as governmental activities. The District Attorney has no business-type activities.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net position is reported in three parts--invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The District Attorney first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs, by function, are normally covered by general revenue (commissions, fines, intergovernmental revenues, interest income, etc).

This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net position resulting from the current year's activities.

**3. Fund Accounting**

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**Governmental Funds:**

- The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.



**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
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OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**3. Fund Accounting – continued**

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion program, authorized by Act 1170 of 1995.

Title IV-D Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenditures of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Zoned Area Protection Fund

The Zoned Area Protection Fund consists of enrollment fees collected from participants in the Zoned Area Protection program.

**Fiduciary Funds:**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and, therefore, are not available to support programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
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OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**3. Fund Accounting – continued**

Asset Forfeiture Agency Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 40:2616. Disbursements from this fund are made to various agencies as prescribed by law. The agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

Bond Forfeiture Agency Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 15:57.11(L). The fund is custodial in nature and does not involve the measurement of results of operations.

Crime Lab Fee Fund

The Crime Lab Fee Fund consists of monies collected from fines assessed and remitted to the Acadiana Crime Lab. The fund is custodial in nature and does not involve the measurement of results of operations.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. For December 31, 2013, the District Attorney reported one non-major fund.

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statements by type (pension, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

**4. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
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OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**4. Basis of Accounting - continued**

**Accrual:**

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**Modified Accrual:**

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. The agency funds are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Commissions on fines and bond forfeitures are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

**5. Budget and Budgetary Accounting**

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

- i. The accountant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- ii. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
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OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**5. Budget and Budgetary Accounting – continued**

- iii. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- iv. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- v. All budgetary appropriations lapse at the end of each fiscal year.
- vi. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

**6. Cash and Interest-Bearing Deposits**

Cash and interest-bearing deposits are stated at cost, which approximates market. Cash includes amounts in demand deposits as well as time deposits with an original maturity date within one year of the date acquired by the District Attorney.

**7. Investments**

Under State law, the District Attorney may invest in United States bonds, treasury notes or certificates, time certificates of deposit of State banks having their principal office in the State of Louisiana, or any other *federally insured investment*. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments meeting the criteria specified in the Statement are stated at fair value. Investments that do not meet the requirements are stated at cost.

**8. Custodial Credit Risk**

Deposits and Investments— The District Attorney is exposed to custodial credit risk as it relates to their deposits and investments with financial institutions. The District Attorney's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage. These securities must be held in the District Attorney's name. Accordingly, the District Attorney had no custodial credit risk related to its deposits at December 31, 2013.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**9. Capital Assets**

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Equipment	3-5 years
Furniture and Fixtures	7 years
Automobiles	3 years

**10. Interfund Transactions**

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

**11. Vacation and Sick Leave**

The District Attorney has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At December 31, 2013 the District Attorney has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

**12. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
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**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**13. Post-Employment Benefits**

As a component unit of the Consolidated Government of Lafayette, Louisiana, the District Attorney is required to implement GASB Statement No. 43 – Financial Reporting for Postemployment Benefit Plans Other Than Pensions for the year beginning January 1, 2006. The payroll and benefits of the District Attorney’s office for the Parish of Lafayette are paid by the Lafayette Consolidated Government. The amounts are partially reimbursed by the District Attorney but there is no obligation to reimburse. Therefore, the District Attorney has no liability in relation to the implementation of the new statement.

**14. Prepaid Expenses**

Insurance payments made to insurance agencies that will benefit periods beyond December 31, 2013 are recorded as prepaid expenses.

**15. Equity Classifications**

In the government-wide statements, equity is classified as net position and displayed in three components:

- i. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- ii. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District Attorney has no restricted net position at December 31, 2013.
- iii. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

In the fund statements, governmental fund equity is classified as fund balance. The District Attorney elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in fiscal year 2011. In the fund financial statements, the governmental fund reports the following classifications of fund balance:

- i. Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or legally or contractually required to be maintained intact. All amounts reported as nonspendable at December 31, 2013, by the District Attorney are nonspendable in form. The District Attorney has reported \$10,673 that was legally or contractually required to be maintained intact.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**15. Equity Classifications - continued**

- ii. Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provisions or enabling legislation.
- iii. Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to directives of the District Attorney who has the highest level of decision making authority. Commitments may be modified or rescinded only through actions of the District Attorney.
- iv. Assigned – includes amounts that the District Attorney intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. The District Attorney or his designee may assign amounts to this classification.
- v. Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The District Attorney reports all amounts that meet the unrestricted General Fund Balance Policy described below as unassigned.

When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District Attorney considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in his commitment or assignment actions.

**16. Impact of Recently Issued Accounting Principles**

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASBS No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The statement of net assets is renamed the statement of net position and includes the following elements: assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. This Statement is effective for periods beginning after December 15, 2011, and has been implemented in fiscal year 2012.

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement is effective for periods beginning after December 15, 2012, and was implemented in fiscal year 2013.

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**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**16. Impact of Recently Issued Accounting Principles - continued**

In June, 2012, the GASB approved Statement No. 67, *Financial Reporting for Pension Plans* and Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB Statement No. 67 replaces the requirements of GASB Statement Nos. 25 and 50 relating to financial reporting and not disclosures of pension plans. GASB Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through plans covered by Statement No. 67. The provisions of GASB Statement No. 67 must be implemented by the District Attorney for the year ending December 31, 2014 and provisions of GASB Statement No. 68 must be implemented by the District Attorney for the year ending December 31, 2015. The effect of implementation of these statements on the District Attorney's financial statements has not yet been determined.

**(B) EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances-total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The detail of the \$20,563 difference is as follows:

Depreciation Expense	\$ (17,235)
Capital Outlay	<u>37,798</u>
Net adjustment	<u>\$ 20,563</u>

**(C) CASH AND INTEREST-BEARING DEPOSITS**

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2013, the District Attorney has cash and interest-bearing deposits (book balances) totaling \$2,405,592.

The market value of the pledged securities plus the federal deposit insurance and the coverage by the Temporary Liquidity Guarantee Program must at all times equal the amount on deposit with the fiscal agent bank. Securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at December 31, 2013 are as follows:

Bank Balances	<u>\$ 3,659,005</u>
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**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(C) CASH AND INTEREST-BEARING DEPOSITS - continued**

At December 31, 2013 the deposits are secured as follows:

Federal Deposit Insurance	\$ 2,323,727
Pledged Securities (Category 3)	<u>1,335,278</u>
Total	<u>\$ 3,659,005</u>

Pledged securities in Category 3 are comprised of uninsured and unregistered investments with securities held by the pledging institution, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

*Interest Rate Risk* – As a means of limiting its exposure to fair-value losses arising from rising interest rates, the District Attorney's investment policy limits the investment portfolio to maturities of less than one year.

*Credit Risk/Concentration of Credit Risk* – Because all investments of the District Attorney consist of time certificates of deposit, there is no credit risk or concentration of credit risk.

**(D) RECEIVABLES**

At December 31, 2013 receivables are comprised of:

	General Fund	Special Revenue Funds	Total
Amounts Due From:			
Other Governments	\$ 42,831	\$ -	\$ 42,831
Interest	746	78	824
State of Louisiana	-	183,093	183,093
Program Participants	-	258,395	258,395
Other Receivables	-	10,509	10,509
Total	<u>\$ 43,577</u>	<u>\$ 452,075</u>	<u>\$ 495,652</u>

**(E) EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE  
ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the parish governing bodies, or directly by the State.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(F) CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Equipment	\$ 382,484	\$ -	\$ -	\$ 382,484
Furniture and Fixtures	97,212	4,161	-	101,373
Vehicles	33,868	33,637	33,868	33,637
Courthouse Renovations	13,055	-	-	13,055
Total Capital Assets	<u>526,619</u>	<u>37,798</u>	<u>33,868</u>	<u>530,549</u>
<b>Less: Accumulated Depreciation for:</b>				
Equipment	362,350	10,560	-	372,910
Furniture and Fixtures	91,780	1,207	-	92,987
Vehicles	33,868	5,468	33,868	5,468
Courthouse Renovations	-	-	-	-
Total Accumulated Depreciation	<u>487,998</u>	<u>17,235</u>	<u>33,868</u>	<u>471,365</u>
<b>Governmental Activities Capital</b>				
Assets, Net	<u>\$ 38,621</u>	<u>\$ 20,563</u>	<u>\$ -</u>	<u>\$ 59,184</u>

Depreciation expense for the year ended December 31, 2013, was \$17,235 and is charged to the judiciary function.

**(G) PENSION PLANS**

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Louisiana Parochial Employees Retirement System (Plan A). The two retirement systems are multiple-employer, statewide, defined benefit retirement systems that are administered and controlled by separate boards of trustees. Contributions of participating agencies are pooled within each system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. With the exception of the contributions made on behalf of the Title IV-D Fund, contributions to the Louisiana District Attorney's Retirement System and the Louisiana Parochial Employees Retirement System (Plan A) are reported by the three governing authorities (parish governments of Acadia, Lafayette and Vermilion Parishes) that comprise the district, and are not included in the accompanying financial statements.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(G) PENSION PLANS - continued**

Contributions on behalf of the Title IV-D Fund were approximately \$15,919 to the Louisiana District Attorney's Retirement System and \$50,661 to the Louisiana Parochial Employees Retirement System (Plan A) for the year ended December 31, 2013. The District Attorney's office does not guarantee any of the benefits granted by the retirement systems. The Parochial Employees Retirement System of Louisiana and the District Attorney's Retirement System both issued a publicly available financial report that included financial statements and required supplementary information. That report may be obtained by writing the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804 or by calling (225) 339-3800.

**(H) OPERATING LEASES**

The Criminal Nonsupport Division leases a copy machine under a five-year lease term expiring July 31, 2017, requiring monthly payments of \$138. Included in operating expense is \$1,656 relating to this lease for the year ended December 31, 2013.

The Zoned Area Intervention Division leases a copy machine under a three-year lease term expiring August 31, 2014, requiring monthly payments of \$254. Included in operating expense is \$2,794 relating to this lease for the year ended December 31, 2013.

The District Attorney's Office leases a postage machine under a five-year lease term expiring February 28, 2017, requiring quarterly payments of \$1,244. Included in operating expense is \$4,976 relating to this lease for the year ended December 31, 2013.

Future minimum rentals are as follows:

Years Ending December 31:

2014	\$ 8,668
2015	6,637
2016	5,808
2017	<u>1,660</u>
Total	<u>\$ 22,773</u>

**(I) RISK MANAGEMENT**

The District Attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; and natural disasters. The District Attorney is insured to reduce the exposure to these risks.

**(J) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The District Attorney has no items that qualify for reporting in this category.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**(J) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES - continued**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and thus, will not be recognized as an inflow of resources (revenue) until then. The District Attorney has no items that qualify for reporting in this category.

**(K) SUBSEQUENT EVENT**

The District Attorney has evaluated subsequent events through June 6, 2014, the date which these financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION SECTION**

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Favorable - (Unfavorable)</u>
Revenues:				
Self-Generated Fees, Services and Commissions	\$ 750,000	\$ 674,500	\$ 700,774	\$ 26,274
Federal and State Grants	160,000	115,000	110,067	(4,933)
Other Revenues	6,000	8,000	7,423	(577)
Total Revenues	<u>916,000</u>	<u>797,500</u>	<u>818,264</u>	<u>20,764</u>
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	585,000	590,000	427,739	162,261
Operating Services	228,000	230,500	249,297	(18,797)
Materials and Supplies	186,500	255,000	229,958	25,042
Travel	65,000	65,000	39,676	25,324
Other Charges	200,000	200,000	147,543	52,457
Capital Outlay -				
Vehicles and Equipment	18,000	46,000	37,798	8,202
Total Expenditures	<u>1,282,500</u>	<u>1,386,500</u>	<u>1,132,011</u>	<u>254,489</u>
Deficiency of Revenues Over Expenditures	(366,500)	(589,000)	(313,747)	275,253
Other Financing Sources:				
Operating Transfers In	180,000	310,500	340,413	29,913
Operating Transfers Out	<u>-</u>	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(186,500)	(353,500)	26,666	380,166
Fund Balances, Beginning of Year	<u>787,911</u>	<u>787,911</u>	<u>787,911</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 601,411</u>	<u>\$ 434,411</u>	<u>\$ 814,577</u>	<u>\$ 380,166</u>

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUND  
PRE-TRIAL DIVERSION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Favorable - (Unfavorable)
Revenues:				
Self-Generated Fees, Services and Commissions	\$ 200,000	\$ 90,000	\$220,145	\$ 130,145
Total Revenues	<u>200,000</u>	<u>90,000</u>	<u>220,145</u>	<u>130,145</u>
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	210,500	216,000	212,546	3,454
Operating Services	6,000	6,000	7,088	(1,088)
Materials and Supplies	-	500	150	350
Travel	1,500	1,500	975	525
Other Charges	30,000	30,000	19,382	10,618
Total Expenditures	<u>248,000</u>	<u>254,000</u>	<u>240,141</u>	<u>13,859</u>
Excess (Deficiency) of Revenues Over Expenditures	(48,000)	(164,000)	(19,996)	144,004
Other Financing Sources:				
Operating Transfers In	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	(48,000)	(89,000)	(19,996)	69,004
Fund Balances, Beginning of Year	<u>90,031</u>	<u>90,031</u>	<u>90,031</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 42,031</u>	<u>\$ 1,031</u>	<u>\$ 70,035</u>	<u>\$ 69,004</u>

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUND  
TITLE IV-D FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Original <u>Budget</u>	Final <u>Budget</u>	<u>Actual</u>	Variance With Final Budget Favorable - (Unfavorable)
Revenues:				
Federal and State Grants	\$ 820,000	\$ 850,000	\$ 765,086	\$ (84,914)
Other Revenues	4,500	2,500	3,266	766
Total Revenues	<u>824,500</u>	<u>852,500</u>	<u>768,352</u>	<u>(84,148)</u>
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	692,000	725,000	682,078	42,922
Operating Services	78,000	78,000	61,541	16,459
Materials and Supplies	25,000	25,000	21,265	3,735
Travel	5,000	5,000	2,674	2,326
Other Charges	2,000	5,000	1,278	3,722
Total Expenditures	<u>802,000</u>	<u>838,000</u>	<u>768,836</u>	<u>69,164</u>
Excess (Deficiency) of Revenues Over Expenditures	22,500	14,500	(484)	(14,984)
Fund Balances, Beginning of Year	<u>604,377</u>	<u>604,377</u>	<u>604,377</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 626,877</u>	<u>\$ 618,877</u>	<u>\$ 603,893</u>	<u>\$ (14,984)</u>



**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUND  
WORTHLESS CHECK COLLECTION FEES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable - (Unfavorable)
Revenues:				
Self-Generated Fees, Services and Commissions	\$ 1,483,489	\$ 1,465,489	\$ 1,471,067	\$ 5,578
Other Revenues	1,000	1,000	352	(648)
Total Revenues	<u>1,484,489</u>	<u>1,466,489</u>	<u>1,471,419</u>	<u>4,930</u>
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	180,500	225,000	363,871	(138,871)
Operating Services	20,000	20,000	10,951	9,049
Materials and Supplies	12,000	12,500	10,543	1,957
Travel	3,000	8,500	6,399	2,101
Other Charges	1,193,489	1,193,489	1,183,870	9,619
Capital Outlay -				
Vehicles and Equipment	7,000	3,000	-	3,000
Total Expenditures	<u>1,415,989</u>	<u>1,462,489</u>	<u>1,575,634</u>	<u>(113,145)</u>
Excess (Deficiency) of Revenues Over Expenditures	68,500	4,000	(104,215)	(108,215)
Other Financing Uses:				
Operating Transfers Out	-	(310,500)	(340,413)	(29,913)
Excess (Deficiency) of Revenues and Other Financing Uses Over Expenditures	68,500	(306,500)	(444,628)	(138,128)
Fund Balances, Beginning of Year	<u>878,264</u>	<u>878,264</u>	<u>878,264</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 946,764</u>	<u>\$ 571,764</u>	<u>\$ 433,636</u>	<u>\$ (138,128)</u>

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUND  
ZONED AREA PROTECTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Favorable - (Unfavorable)
Revenues:				
Self-Generated Fees, Services and Commissions	\$ 100,000	\$ 150,000	\$104,546	\$ (45,454)
Total Revenues	<u>100,000</u>	<u>150,000</u>	<u>104,546</u>	<u>(45,454)</u>
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	42,500	45,500	38,048	7,452
Operating Services	33,000	30,000	6,199	23,801
Materials and Supplies	20,000	20,000	21,113	(1,113)
Travel	4,000	4,000	2,591	1,409
Other Charges	48,000	96,000	93,872	2,128
Capital Outlay -				
Vehicles and Equipment	<u>3,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>150,500</u>	<u>196,500</u>	<u>161,823</u>	<u>34,677</u>
Excess (Deficiency) of Revenues Over Expenditures	(50,500)	(46,500)	(57,277)	(10,777)
Fund Balances, Beginning of Year	<u>483,022</u>	<u>483,022</u>	<u>483,022</u>	<u>-</u>
Fund Balances, End of Year	<u>\$432,522</u>	<u>\$436,522</u>	<u>\$425,745</u>	<u>\$ (10,777)</u>

## **OTHER SUPPLEMENTARY INFORMATION**

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Federal Grantor Program Title	Federal CFDA Number	Grant Number	Federal Expenditures	Amounts to Subrecipients
<b>U.S. Department of Justice</b>				
Passed through the Louisiana Commission on Law Enforcement - Crime Victims Assistance: Victims' Outreach Program				
Passed through to Various Municipalities	16.575	N/A	\$ 90,000	\$ 90,000
Passed through the Louisiana Commission on Law Enforcement - Juvenile Accountability Incentive Block Grants: Develop Accountability Based Sanctions Grant				
Passed through to Teen Court	16.523	J09-4-001	20,067	20,067
<b>U.S. Department of Health and Human Services</b>				
Passed through the Louisiana Department of Social Services Office of Family Support:				
Child Support Enforcement - Title IV	93.563	* 0904LA4002 & 0904LA4004	765,086	-
Total Expenditures			<u>\$ 875,153</u>	<u>\$ 110,067</u>

\* - denotes a major program

**NOTE:**

The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT  
OF LAFAYETTE, LOUISIANA**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Asset Forfeiture Fund</u>	<u>Bond Forfeiture Fund</u>	<u>Crime Lab Fee Fund</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>				
Interest Bearing Deposits	\$ 978,054	\$ 47,733	\$ -	\$ 1,025,787
Due From Others	-	-	132,744	132,744
Total Assets	<u>\$ 978,054</u>	<u>\$ 47,733</u>	<u>\$ 132,744</u>	<u>\$ 1,158,531</u>
<b>LIABILITIES</b>				
Due to Governmental Agencies and Others	\$ 978,054	\$ 47,733	\$ 132,744	\$ 1,158,531
Total Liabilities	<u>\$ 978,054</u>	<u>\$ 47,733</u>	<u>\$ 132,744</u>	<u>\$ 1,158,531</u>

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Michael Harson  
District Attorney of the Fifteenth  
Judicial District  
Parishes of Acadia, Lafayette, and  
Vermilion, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the remaining fund information of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, A Component Unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated June 6, 2014.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered District Attorney's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, there was an instance of noncompliance required to be reported under the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide which is described in the accompanying Schedule of Findings and Questioned Costs as item 2013-1.

### **The District Attorney of the Fifteenth Judicial District's Response to Findings**

The District Attorney of the Fifteenth Judicial District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District Attorney of the Fifteenth Judicial District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,  
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEHART,  
DUPUIS & HUTCHINSON, L.L.C.  
Certified Public Accountants

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

JOHN W. WRIGHT, CPA \*

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JAN H. COWEN, CPA \*

LANCE E. CRAPPELL, CPA, CGMA \*

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CHRISTINE R. DUNN, CPA\*\*

DAMIAN H. SPIESS, CPA, CFP \*\*

JOAN MARTIN, CPA, CVA, CFF, DABFA\*\*

BRIDGET B. TILLEY, CPA, MT\*\*

\* A PROFESSIONAL CORPORATION  
\*\* A LIMITED LIABILITY COMPANY

M. TROY MOORE, CPA \*\*  
MICHAEL G. DEHART, CPA \*\*  
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STEPHANIE A. BLANK, CPA

ROBERT T. DUCHARME, II, CPA

STEFAN HAWKINS, CPA

KAYLEEN HOWARD, CPA

MARY PATRICIA KEELEY, CPA

ROBIN T. LeBLANC, CPA

WENDY ORTEGO, CPA, CVA

ROBIN G. STOCKTON, CPA

TINA B. VIATOR, CPA

To the Honorable Michael Harson  
District Attorney of the Fifteenth  
Judicial District  
Parishes of Acadia, Lafayette, and  
Vermilion, Louisiana

### Report on Compliance for Each Major Federal Program

We have audited the compliance of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, A Component Unit of the Consolidated Government of Lafayette, Louisiana, with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2013. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on the District Attorney's compliance.



## Opinion on Each Major Federal Program

In our opinion, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2013.

## Report on Internal Control Over Compliance

Management of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District Attorney's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of the management of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

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Certified Public Accountants

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2013**

We have audited the financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 2013, and have issued our report thereon dated June 6, 2014. We conducted our audit in accordance with generally accepted auditing standards of the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Our audit of the financial statements as of December 31, 2013 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Significant Deficiencies	<u>    </u> Yes	<u>  ✓  </u> No
Material Weaknesses	<u>    </u> Yes	<u>  ✓  </u> No

Compliance

Compliance Material to Financial Statements	<u>    </u> Yes	<u>  ✓  </u> No
---------------------------------------------	-----------------	-----------------

b. *Federal Awards*

Major Program Identification

The District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana at December 31, 2013, had one major program: Department of Health and Human Services: Child Support Enforcement – Title IV: CFDA Number 93.565.

Low-Risk Auditee

The District Attorney is considered a low-risk auditee for the year ended December 31, 2013.

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 2013.

Auditors' Report - Major Program

An unqualified opinion has been issued on the District Attorney's compliance for its major program as of and for the year ended December 31, 2013.

Significant Deficiencies - Major Program

There were no significant deficiencies noted during the audit of the major federal program.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
DECEMBER 31, 2013**

**Section II Financial Statement Findings**

2013-1 Budget Amendments

*Statement of Condition:*

Management did not properly amend the budgets for the General Fund and Special Revenue Funds to insure compliance with the applicable laws.

*Criteria:*

Louisiana Revised Statute 39:1310 requires that budgets be adopted for General and Special Revenue funds and that amendments be made and properly adopted when variance to budget amounts are in excess of five (5) percent. The District Attorney failed to adequately amend the budgeted expenditures for the General and Special Revenue Funds.

*Effect of Condition:*

The condition has no effect on the financial statements of the District Attorney of the Fifteenth Judicial District.

*Cause of Condition:*

Management did not properly project expenditures when preparing the amendments to the budget thus causing a budget variance of greater than five (5) percent.

*Recommendation:*

We recommend that management implement procedures to monitor budget to actual comparisons and amend budgets as necessary to comply with the Louisiana Local Government Budget Act.

*Management's Response:*

Management has implemented procedures to monitor expenditures more closely to ensure that budgets are properly amended to remain in compliance with the Louisiana Local Government Budget Act.

**Section III Federal Award Findings and Questioned Costs**

The audit did not disclose any material noncompliance findings or questioned costs relative to its federal programs.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA  
A COMPONENT UNIT OF THE CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA**

**SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**Section I. Internal Control and Compliance Material to the Financial Statements**

2012-1 Budget Amendment

*Finding:*

The District Attorney did not properly amend the budgets for the Governmental Fund Types.

*Follow Up:*

Unresolved – See current year finding 2013-1.

**Section II. Internal Control and Compliance Material to Federal Awards**

Not Applicable

**Section III. Management Letter**

Not Applicable

**CORRECTIVE ACTION PLAN  
DECEMBER 31, 2013**

**Louisiana Legislative Auditor**

The District Attorney for the Fifteenth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2013.

The findings from the December 31, 2013 Schedule of Findings and Questioned Costs are discussed below. These findings are numbered consistently with the number assigned in the schedule.

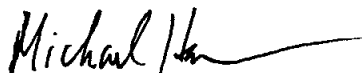
Finding No. 2013-1 Budget Amendment

*Recommendation:* The District Attorney should implement procedures to monitor budget to actual comparisons and amend as necessary in order to comply with the Louisiana Local Government Budget Act.

*Action Taken:* Management has implemented procedures to insure that budgets are properly amended to stay in compliance with all applicable state statutes and is monitoring budget to actual comparisons monthly.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Michael Harson, District Attorney of the Fifteenth Judicial District at (337) 232-5170.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Michael Harson", with a long, sweeping horizontal line extending to the right.

Michael Harson  
District Attorney of the Fifteenth  
Judicial District